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Estate Planning, Cases, Statutes, Text and Other Materials by A. James Casner

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ESTATE PLANNING, CASES, STATUTES, TEXT AND OTHER MATERIALS. By A. James Casner. Little, Brown and Company, Boston, 1953, pp. xxv, 540, 1923 Supplement, pp. 126.

Professor Casner's work on estate planning is not a casebook within the usually accepted meaning of that term, although it contains about thirty-five of the leading decisions in this field of the law. Neither can the work be classed as a textbook, although there is much text matter contained therein as well as thorough discussions of the Internal Revenue Regulations that bear upon this subject. It is a problem book designed for a seminar course on estate planning. There are in the neighborhood of 200 problems set out in the book.

It is made clear by the author that the book is not intended for regular use in courses on wills, taxation or future interests. The student is presumed to have at least a working knowledge of these subjects as well as of conflict of laws and property law.

Since the book is intended for use by practitioners as well as for seminar work, a good idea of the matters considered may best be gained by looking at the chapter headings. They are as follows: Intestate Estates Created by Operation of Law, The Will as an Instrument in the Estate Plan, Revocable *Inter Vivos* Trusts, Other Types of *Inter Vivos* Trusts, Non-Trust Gifts, Settling Proceeds of Life Insurance, Employee Benefits, Current Interests, Future Interests, Powers of Appointment, The Marital Deduction, Charitable Dispositions, Disposal of a Business Interest, Multiple State Death Taxation, Multiple State Income Taxation, Governing State Law in Regard to an Estate Plan, and Administrative Provisions.

There are numerous forms for use in drafting instruments in estate planning, together with suggestions as to what should or should not be included. Emphasis is placed on the desirability of making the disposition of property unambiguous in order to avoid future costs of litigation in determining just what the intention of a decedent was at the time he executed his will or trust agreement. A full discussion of the different possible methods of disposing of property to attain certain results is given by the author, together with examples showing how the desired results are secured.

To keep the work up-to-date, supplements are to be provided. This is important. As every lawyer knows, the laws affecting estate planning are constantly changing, especially inheritance taxation. In these supplements statutory changes will be carefully noted, as well as the latest holdings of the court. The problems and forms make this book of special value to the practitioner and the supplements will keep him up-to-date on the laws governing estate planning.

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THE LAWYER FROM ANTIQUITY TO MODERN TIMES—WITH PARTICULAR REFERENCE TO THE DEVELOPMENT OF BAR ASSOCIATIONS IN THE UNITED STATES. By Roscoe Pound. A study for and published by the Survey of the Legal Profession under the auspices of The American Bar Association. West Publishing Company, Saint Paul, 1953, pp. xxxii, 404.

The American Bar Association could not have selected a better lawyer to represent it in its "day in court." Its record and purposes are most skillfully urged by an experienced pleader. Through the pages of this book the American Bar Association makes an appeal to its members and to the public generally for support of its high ideals and its standards as a profession.

The practitioner will be interested in reading about those who have preceded him in the practice of law in the past and of the development of legal associations that sought to improve the standing and practices of the members. He will learn that in Greece one who interpreted the law was called a *jurisconsult*. The social organization of that country was based upon kinship rather than the individual and the head of the family represented his kin. "The kinless man, the emancipated man, the man who is not a dependent, speaks for himself" in a society based upon the kin organization. A man might assist an accuser or write the speech of one who was to make his appearance before the triers of his case. The speech writer was a *logographos*; the assistant, an *advocate*.

The Romans contributed several names for those assisting in the legal field: *proctor*, *orator*, *procurator*. Under the Romans, trial was held before the people—"A jury consisting of from thirty-two to seventy-five *judices*." In the course of time the terms *patron* and *client* were used where one appeared for another at a trial.

In England, in the period of development from Edward I to Henry VI, the terms *attorneys* and *pleaders* and later *serjeants* were used. During the period before the American Revolution new names for lawyers appeared. There were *special pleaders*, *conveyancers*, and *solicitors*.

After the Revolution, American lawyers ceased to go to England for their training and confined their studies largely to Blackstone's works. In fact, in many of the colonies lawyers were not welcomed. Law reports were few or nonexistent. During this period some bar associations were organized. One was founded in New York as early as 1747. As one result of the evacuation by the English, large numbers of lawyers left the country. A third or a fourth left Boston on the evacuation. The period of depression that followed the Revolu-

tion is called the era of decadence by the learned author and lasted until 1870.

Bar meetings ceased to be held as such in the 1830's. Bar associations were formed by 1870. The American Bar Association found its model in the Association of the Bar of the City of New York, which was organized that year.

The real message of the book is contained in the Epilogue, a warning of "the threats to the idea of a profession." Four are listed: (1) "the increasing bigness of things in which individual responsibility as a member of a profession is diminished or even lost"; (2) economic pressure upon the lawyer, which exposes him to a move to organize "white-collar workers" in trade unions; (3) the trend of the service state to take over services performed by the profession; and (4) the effort of many callings to become professions. These dangers are fully elucidated and the belief is expressed that the integration of the Bar has the mission of urging its member to "stand fast against the disintegrating tendencies which, threatening professions, threaten ultimately the law."

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